



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET  
BURLINGTON, WI 53105-1435

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** BURLINGTON MUNICIPAL WATERWORKS

**Utility Address:** 6551 S. PINE STREET  
BURLINGTON, WI 53105-1435

**When was utility organized?** 1/1/1889

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MS CONNIE WILSON

**Title:** UTILITY MANAGER

**Office Address:**

6551 S PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (262) 539 - 3646

**Fax Number:** (262) 539 - 3648

**E-mail Address:** cwilson@techhead2.com

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**Individual or firm, if other than utility employee, preparing this report:**

**Name:** MS TERRI L PADGETT, CPA

**Title:** FINANCE DIRECTOR

**Office Address:** CITY OF BURLINGTON

300 NORTH PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (262) 342 - 1170 EXT

**Fax Number:** (262) 342 - 1178

**E-mail Address:** padgett@wi.rr.com

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**President, chairman, or head of utility commission/board or committee:**

**Name:** CLAUDE S LOIS

**Title:** MAYOR

**Office Address:**

300 NORTH PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (262) 342 - 1161

**Fax Number:** (262) 763 - 3474

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR PATRICK ROMENESKO, CPA**Title:** OWNER**Office Address:** PATRICK W ROMENESKO, SC

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:****Date of most recent audit report:** 3/24/2003**Period covered by most recent audit:** DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MS CONNIE WILSON**Title:** UTILITY MANAGER**Office Address:**

6551 S. PINE STREET

BURLINGTON, WI 53105

**Telephone:** (262) 539 - 3646**Fax Number:** (262) 538 - 3648**E-mail Address:** cwilson@techhead2.com

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**Name of utility commission/committee:** BURLINGTON CITY COUNCIL

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**Names of members of utility commission/committee:**

MR JAMES BEARDSLEY

MR FRANK CANNELLA

MR JOHN ECKES

MR PETER HINTZ

MR JIM MCCOURT

MR ROBERT MILLER

MR JOHN THATE

MR TOM VOS

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,441,486	1,415,387	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	754,344	772,538	<b>2</b>
Depreciation Expense (403)	218,251	269,417	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	220,976	204,826	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,193,571</b>	<b>1,246,781</b>	
<b>Net Operating Income</b>	<b>247,915</b>	<b>168,606</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>247,915</b>	<b>168,606</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	28,482	48,409	<b>10</b>
Miscellaneous Nonoperating Income (421)	804,836	0	<b>11</b>
<b>Total Other Income</b>	<b>833,318</b>	<b>48,409</b>	
<b>Total Income</b>	<b>1,081,233</b>	<b>217,015</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	66,625	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>66,625</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,014,608</b>	<b>217,015</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	163,594	148,184	<b>14</b>
Amortization of Debt Discount and Expense (428)	10,117	9,024	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>173,711</b>	<b>157,208</b>	
<b>Net Income</b>	<b>840,897</b>	<b>59,807</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,233,289	4,239,607	<b>20</b>
Balance Transferred from Income (433)	840,897	59,807	<b>21</b>
Miscellaneous Credits to Surplus (434)	4,382,479	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	9,244	<b>23</b>
Appropriations of Surplus--Debit (436)	0	56,881	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,456,665</b>	<b>4,233,289</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,441,486		1,441,486	1
<b>Total (Acct. 400):</b>	<b>1,441,486</b>	<b>0</b>	<b>1,441,486</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	754,344		754,344	2
<b>Total (Acct. 401-402):</b>	<b>754,344</b>	<b>0</b>	<b>754,344</b>	
<b>Depreciation Expense (403):</b>				
Derived	218,251		218,251	3
<b>Total (Acct. 403):</b>	<b>218,251</b>	<b>0</b>	<b>218,251</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	220,976		220,976	5
<b>Total (Acct. 408):</b>	<b>220,976</b>	<b>0</b>	<b>220,976</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>247,915</b>	<b>0</b>	<b>247,915</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	28,482	0	28,482 11
<b>Total (Acct. 419):</b>	<b>28,482</b>	<b>0</b>	<b>28,482</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		804,836	804,836 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>804,836</b>	<b>804,836</b>
<b>TOTAL OTHER INCOME:</b>	<b>28,482</b>	<b>804,836</b>	<b>833,318</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		66,625	66,625 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>66,625</b>	<b>66,625</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>66,625</b>	<b>66,625</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	163,594		163,594 17
<b>Total (Acct. 427):</b>	<b>163,594</b>	<b>0</b>	<b>163,594</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNTS	10,117		10,117 18
<b>Total (Acct. 428):</b>	<b>10,117</b>	<b>0</b>	<b>10,117</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>173,711</b>	<b>0</b>	<b>173,711</b>
<b>NET INCOME:</b>	<b>102,686</b>	<b>738,211</b>	<b>840,897</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,233,289	0	4,233,289 23
<b>Total (Acct. 216):</b>	<b>4,233,289</b>	<b>0</b>	<b>4,233,289</b>
Balance Transferred from Income (433):			
Derived	102,686	738,211	840,897 24
<b>Total (Acct. 433):</b>	<b>102,686</b>	<b>738,211</b>	<b>840,897</b>
Miscellaneous Credits to Surplus (434):			
TRANSFER FROM CONTRIBUTIONS IN AID OF CONSTRU	0	4,282,441	4,282,441 25
TRANSFER FROM APPROPRIATED EARNED SURPLUS	0	100,000	100,000 26
ADDITIONAL DELQ PLACED ON PRIOR TAX ROLL	0	38	38 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>4,382,479</b>	<b>4,382,479</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,335,975</b>	<b>5,120,690</b>	<b>9,456,665</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,441,486	0	0	0	<b>1,441,486</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,980				<b>1,980</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,439,506</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,439,506</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	258,867		<b>258,867</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	3,614		<b>3,614</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>262,481</b>	<b>0</b>	<b>262,481</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	13,185,240	12,662,751	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,789,257	2,538,055	<b>2</b>
<b>Net Utility Plant</b>	<b>10,395,983</b>	<b>10,124,696</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	2,105,858	2,123,873	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,105,858</b>	<b>2,123,873</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	628,957	358,176	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	600,000	0	<b>10</b>
Customer Accounts Receivable (142)	257,622	268,482	<b>11</b>
Other Accounts Receivable (143)	458,339	3,471	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	28,328	7,671	<b>14</b>
Materials and Supplies (150)	9,258	8,689	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,982,504</b>	<b>646,489</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	100,144	84,824	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>100,144</b>	<b>84,824</b>	
<b>Total Assets and Other Debits</b>	<b>14,584,489</b>	<b>12,979,882</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	448,394	448,394	<b>21</b>
Appropriated Earned Surplus (215)		100,000	<b>22</b>
Unappropriated Earned Surplus (216)	9,456,665	4,233,289	<b>23</b>
<b>Total Proprietary Capital</b>	<b>9,905,059</b>	<b>4,781,683</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,360,000	3,545,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,360,000</b>	<b>3,545,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	32,324	104,700	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	204,388	187,634	<b>31</b>
Interest Accrued (237)	40,694	40,967	<b>32</b>
Other Current and Accrued Liabilities (238)	5,118	4,136	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>282,524</b>	<b>337,437</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	36,906	33,321	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>36,906</b>	<b>33,321</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	4,282,441	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>14,584,489</b>	<b>12,979,882</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	12,662,751	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,996,175	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,086,529	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	97,586				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	4,950				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>13,185,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,895,516	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	893,741	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,789,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,395,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,538,055				<b>2,538,055</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	218,251				<b>218,251</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,137				<b>16,137</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
insurance proceeds	1,316				<b>1,316</b>	<b>12</b>
<b>Total credits</b>	<b>235,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>235,704</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	49,140				<b>49,140</b>	<b>15</b>
Cost of removal	1,987				<b>1,987</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Accum deprec on contrib assets	827,116				<b>827,116</b>	<b>18</b>
<b>Total debits</b>	<b>878,243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>878,243</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>1,895,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,895,516</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	66,625				<b>66,625</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	827,116				<b>827,116</b>	<b>10</b>
<b>Total credits</b>	<b>893,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>893,741</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>893,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>893,741</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	1,980	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>1,980</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	1,980	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>1,980</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	9,258	8,689	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>9,258</b>	<b>8,689</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1995 Refunding Bonds	4,984	428	19,283	1
1995 REFUNDING BONDS-DEFERRED REFUNDING COSTS	480	428	0	2
2001 REVENUE BONDS	4,653	428	55,424	3
2003 REVENUE REFUNDING BONDS	0	428	25,437	4
<b>Total</b>			<b>100,144</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	448,394	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>448,394</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1995 REVENUE BONDS	12/01/1995	10/01/2010	5.00%	935,000	<b>1</b>
2002 REVENUE BONDS	03/01/2002	10/01/2022	4.00%	2,500,000	<b>2</b>
2003 REVENUE REFUNDING BONDS	12/15/2003	10/01/2010	2.83%	925,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>4,360,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	187,634	1
<b>Accruals:</b>		
Charged water department expense	222,572	2
Charged electric department expense		3
Charged sewer department expense	3,077	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>225,649</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	187,634	6
Social Security taxes	19,664	7
PSC Remainder Assessment	1,597	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>208,895</b>	
<b>Balance end of year</b>	<b>204,388</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1995 REVENUE BONDS	12,245	47,770	48,980	11,035	1
2002 REVENUE BONDS	28,722	114,886	114,887	28,721	2
2003 REVENUE REFUDING BONDS		938	0	938	3
<b>Subtotal</b>	<b>40,967</b>	<b>163,594</b>	<b>163,867</b>	<b>40,694</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>40,967</b>	<b>163,594</b>	<b>163,867</b>	<b>40,694</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	318,379	3
SPECIAL REDEMPTION FUND	1,003,038	4
CONSTRUCTION FUND	784,441	5
<b>Total (Acct. 125):</b>	<b>2,105,858</b>	
<b>Notes Receivable (141):</b>		
ADVANCE TO SEWER UTILITY	600,000	6
<b>Total (Acct. 141):</b>	<b>600,000</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	257,622	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>257,622</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
MISCELLANEOUS ACCOUNTS RECEIVABLE	3,427	13
SPECIAL ASSESSMENTS	454,912	14
<b>Total (Acct. 143):</b>	<b>458,339</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS PLACED ON TAX ROLL	28,328	15
<b>Total (Acct. 145):</b>	<b>28,328</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,662,049	0	0	0	<b>7,662,049</b>	<b>1</b>
Materials and Supplies	8,973	0	0	0	<b>8,973</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,216,785	0	0	0	<b>2,216,785</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>5,454,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,454,237</b>	
Net Operating Income	247,915	0	0	0	<b>247,915</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.55%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.55%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

The utility also accepted the Bayride Subdivision into the contributed assets.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

The utility extended water service up STH 36 financed by the 2002 revenue bond.

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**4. Estimated changes in revenues due to rate changes.**

The utility applied for and was granted a simplified rate case on September 11, 2003.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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NONE



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,282,441	0	0	0	0	<b>4,282,441</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE	0					<b>0</b>	<b>2</b>
NADDA	1					<b>1</b>	<b>3</b>
<b>Deduct charges (specify):</b>							
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	4,282,442					<b>4,282,442</b>	<b>4</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,411,739	1,395,884	1
<b>Total Sales of Water</b>	<b>1,411,739</b>	<b>1,395,884</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,493	5,368	2
Miscellaneous Service Revenues (471)	4,573	3,952	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,681	10,183	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>29,747</b>	<b>19,503</b>	
<b>Total Operating Revenues</b>	<b>1,441,486</b>	<b>1,415,387</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	276,283	275,752	9
Water Treatment Expenses (630-635)	6,532	8,016	10
Transmission and Distribution Expenses (640-655)	169,095	177,453	11
Customer Accounts Expenses (901-904)	56,372	47,231	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	246,062	264,086	14
<b>Total Operation and Maintenance Expenses</b>	<b>754,344</b>	<b>772,538</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	218,251	269,417	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	220,976	204,826	17
<b>Total Other Operating Expenses</b>	<b>439,227</b>	<b>474,243</b>	
<b>Total Operating Expenses</b>	<b>1,193,571</b>	<b>1,246,781</b>	
<b>NET OPERATING INCOME</b>	<b>247,915</b>	<b>168,606</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	5	94	162	1
Commercial	17	318	559	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>22</b>	<b>412</b>	<b>721</b>	
Metered Sales to General Customers (461)				
Residential	2,829	202,153	464,789	4
Commercial	480	146,886	304,183	5
Industrial	25	175,372	224,674	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,334</b>	<b>524,411</b>	<b>993,646</b>	
Private Fire Protection Service (462)	46		19,487	7
Public Fire Protection Service (463)	1		352,280	8
Other Sales to Public Authorities (464)	78	49,174	45,605	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,481</b>	<b>573,997</b>	<b>1,411,739</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	352,280	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>352,280</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,223	5
<b>Other (specify):</b>		
NSF CHECK FEES	270	6
<b>Total Forfeited Discounts (470)</b>	<b>6,493</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NEW CONSTRUCTION HOOK UP FEE	486	7
HYDRANT HOOK UP FEE	1,926	8
BULK WATER HOOK UP FEE	1,732	9
RECONNECT FEE	40	10
10% MARKUP PARTS SOLD	89	11
WELL PERMIT FEE	300	12
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,573</b>	
<b>Rents from Water Property (472):</b>		
NONE		13
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		14
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	18,408	15
<b>Other (specify):</b>		
NONE		16
UNRETURNED OUTSTANDING CHECKS	273	17
<b>Total Other Water Revenues (474)</b>	<b>18,681</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	37,123	39,761	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	160,547	156,019	7
Operation Supplies and Expenses (623)	9,022	8,389	8
Maintenance of Pumping Plant (625)	69,591	71,583	9
<b>Total Pumping Expenses</b>	<b>276,283</b>	<b>275,752</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	5,615	5,034	11
Operation Supplies and Expenses (632)	917	2,982	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>6,532</b>	<b>8,016</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	69,089	70,265	14
Operation Supplies and Expenses (641)	4,725	3,774	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,068	15,673	16
Maintenance of Mains (651)	44,544	39,250	17
Maintenance of Services (652)	31,645	23,772	18
Maintenance of Meters (653)	4,358	7,277	19
Maintenance of Hydrants (654)	7,059	16,058	20
Maintenance of Other Plant (655)	1,607	1,384	21
<b>Total Transmission and Distribution Expenses</b>	<b>169,095</b>	<b>177,453</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,140	4,789	<b>22</b>
Accounting and Collecting Labor (902)	40,166	33,176	<b>23</b>
Supplies and Expenses (903)	9,086	7,073	<b>24</b>
Uncollectible Accounts (904)	1,980	2,193	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>56,372</b>	<b>47,231</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	83,887	110,277	<b>27</b>
Office Supplies and Expenses (921)	11,074	7,111	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	11,426	19,777	<b>30</b>
Property Insurance (924)	11,808	8,642	<b>31</b>
Injuries and Damages (925)		18,667	<b>32</b>
Employee Pensions and Benefits (926)	108,573	82,964	<b>33</b>
Regulatory Commission Expenses (928)	65	60	<b>34</b>
Miscellaneous General Expenses (930)	1,384	1,250	<b>35</b>
Transportation Expenses (933)	6,709	6,044	<b>36</b>
Maintenance of General Plant (935)	11,136	9,294	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>246,062</b>	<b>264,086</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>754,344</b>	<b>772,538</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		204,388	187,634	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,673	4,460	2
<b>Net property tax equivalent</b>		<b>199,715</b>	<b>183,174</b>	
Social Security		19,664	20,027	3
PSC Remainder Assessment		1,597	1,625	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>220,976</b>	<b>204,826</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201277				3
County tax rate	mills		5.676168				4
Local tax rate	mills		8.164954				5
School tax rate	mills		7.688640				6
Voc. school tax rate	mills		1.492430				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.223469</b>				10
Less: state credit	mills		1.215227				11
<b>Net tax rate</b>	mills		<b>22.008242</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.164954</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.181070</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.346024</b>				17
<b>Total Tax Rate</b>	mills		<b>23.223469</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.746918</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.008242</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.438349</b>				21
Utility Plant, Jan. 1	\$	12,662,751	12,662,751				22
Materials & Supplies	\$	8,689	8,689				23
<b>Subtotal</b>	\$	<b>12,671,440</b>	<b>12,671,440</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>12,671,440</b>	<b>12,671,440</b>				26
Assessment Ratio	dec.		0.981230				27
<b>Assessed Value</b>	\$	<b>12,433,597</b>	<b>12,433,597</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.438349</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>204,388</b>	<b>204,388</b>				30
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>204,388</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	31,035		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	327,015		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>358,050</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	476,583		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	895,366		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,371,949</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	136,492		23
<b>Total Water Treatment Plant</b>	<b>136,492</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			31,035	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			327,015	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	358,050	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			476,583	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			895,366	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	1,371,949	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			136,492	23
<b>Total Water Treatment Plant</b>	0	0	136,492	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,451		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	817,262	17,190	26
Transmission and Distribution Mains (343)	6,171,359	466,539	27
Fire Mains (344)	0		28
Services (345)	990,390	3,454	29
Meters (346)	579,477	59,373	30
Hydrants (348)	650,907	170,834	31
Other Transmission and Distribution Plant (349)	8,783		32
<b>Total Transmission and Distribution Plant</b>	<b>9,238,629</b>	<b>717,390</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	152,866		34
Office Furniture and Equipment (391)	9,366		35
Computer Equipment (391.1)	53,429		36
Transportation Equipment (392)	61,086		37
Stores Equipment (393)	736		38
Tools, Shop and Garage Equipment (394)	79,959		39
Laboratory Equipment (395)	4,039		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,254		42
SCADA Equipment (397.1)	137,510		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>505,245</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,610,365</b>	<b>717,390</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,610,365</b>	<b>717,390</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			20,451	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			834,452	26
Transmission and Distribution Mains (343)	1,220	(3,569,903)	3,066,775	27
Fire Mains (344)			0	28
Services (345)	100	(352,857)	640,887	29
Meters (346)	44,720	(14,825)	579,305	30
Hydrants (348)	3,100	(344,855)	473,786	31
Other Transmission and Distribution Plant (349)			8,783	32
<b>Total Transmission and Distribution Plant</b>	<b>49,140</b>	<b>(4,282,440)</b>	<b>5,624,439</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			152,866	34
Office Furniture and Equipment (391)			9,366	35
Computer Equipment (391.1)			53,429	36
Transportation Equipment (392)			61,086	37
Stores Equipment (393)			736	38
Tools, Shop and Garage Equipment (394)			79,959	39
Laboratory Equipment (395)			4,039	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			6,254	42
SCADA Equipment (397.1)			137,510	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>505,245</b>	
<b>Total utility plant in service directly assignable</b>	<b>49,140</b>	<b>(4,282,440)</b>	<b>7,996,175</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>49,140</b>	<b>(4,282,440)</b>	<b>7,996,175</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		677,011	27
Fire Mains (344)		0	28
Services (345)		123,927	29
Meters (346)			30
Hydrants (348)		3,151	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>804,089</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>804,089</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>804,089</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)		3,569,903	4,246,914	27
Fire Mains (344)			0	28
Services (345)		352,857	476,784	29
Meters (346)		14,825	14,825	30
Hydrants (348)		344,855	348,006	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>4,282,440</b>	<b>5,086,529</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>4,282,440</b>	<b>5,086,529</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>4,282,440</b>	<b>5,086,529</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			52,040	52,040	1
February			49,641	49,641	2
March			52,953	52,953	3
April			53,285	53,285	4
May			58,346	58,346	5
June			72,775	72,775	6
July			68,373	68,373	7
August			78,304	78,304	8
September			63,124	63,124	9
October			54,598	54,598	10
November			50,056	50,056	11
December			50,560	50,560	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>704,055</b>	<b>704,055</b>	
Less: Water sold				573,997	13
Volume pumped but not sold				130,058	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				11,000	16
Volume related to equipment/system malfunction				7,500	17
Non-utility volume NOT included in water sales				5,500	18
Total volume not sold but accounted for				24,000	19
Volume pumped but unaccounted for				106,058	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,828	23
Date of maximum: 7/2/2003					24
Cause of maximum:					25
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,107	26
Date of minimum: 12/14/2003					27
Total KWH used for pumping for the year				2,145,520	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
707 AIRPORT DRIVE	LK038	650	10	43,200	Yes	<b>1</b>
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	<b>2</b>
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	<b>3</b>
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	<b>4</b>
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #10	WELL #7	WELL #8	<b>1</b>
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	<b>5</b>
Year Installed	1995	1988	1982	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,200	1,100	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	<b>9</b>
Year Installed	2000	2000	1993	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	200	200	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #9			<b>14</b>
Location	801 FRONTAGE ROAD			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	AMERICAN TURBINE			<b>18</b>
Year Installed	1992			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	950			<b>21</b>
Pump Motor or Standby Engine Mfr	G.E.			<b>22</b>
Year Installed	1992			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	200			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#10	#7	#8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1990	1954	1963	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	140	0	10
				11
Total capacity in gallons (actual)	300,000	300,000	300,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#9	DUNFORD DRIVE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	<b>3</b>
Year constructed	1973	1978	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	160	<b>6</b>
Total capacity in gallons (actual)	300,000	2,200,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	N		<b>13</b>
Is water fluoridated (yes, no)?	N		<b>14</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,739	0	0	0	1,739	1
P	D	3.000	10	0	0	0	10	2
M	D	4.000	26,571	0	0	0	26,571	3
P	D	4.000	271	0	0	0	271	4
M	D	6.000	73,546	0	0	0	73,546	5
P	D	6.000	9,499	40	0	0	9,539	6
M	D	8.000	32,366	0	0	0	32,366	7
P	D	8.000	38,127	7,564	520	0	45,171	8
M	D	10.000	5,580	0	0	0	5,580	9
M	D	12.000	21,369	0	0	0	21,369	10
P	D	12.000	52,272	14,974	0	0	67,246	11
M	T	14.000	3,147	0	0	0	3,147	12
M	T	16.000	3,478	0	0	0	3,478	13
P	T	16.000	4,869	0	0	0	4,869	14
<b>Total Within Municipality</b>			<b>272,844</b>	<b>22,578</b>	<b>520</b>	<b>0</b>	<b>294,902</b>	
<b>Total Utility</b>			<b>272,844</b>	<b>22,578</b>	<b>520</b>	<b>0</b>	<b>294,902</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	552	0	0	0	552	0	1
M	0.750	133	0	0	0	133	0	2
L	0.750	40	0	0	0	40	0	3
M	1.000	2,137	113	4	0	2,246	0	4
M	1.250	13	0	0	0	13	0	5
M	1.500	87	4	0	0	91	0	6
L	1.500	9	0	0	0	9	0	7
M	2.000	43	0	0	0	43	0	8
M	3.000	32	0	0	0	32	0	9
M	4.000	16	0	0	0	16	0	10
M	6.000	25	2	0	0	27	0	11
M	8.000	9	1	0	0	10	0	12
<b>Total Utility</b>		<b>3,096</b>	<b>120</b>	<b>4</b>	<b>0</b>	<b>3,212</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,129	172	201	61	<b>3,161</b>	213	<b>1</b>
0.750	50	0	10	7	<b>47</b>	10	<b>2</b>
1.000	116	21	19	3	<b>121</b>	26	<b>3</b>
1.500	45	0	1	1	<b>45</b>	17	<b>4</b>
2.000	39	12	11	3	<b>43</b>	13	<b>5</b>
3.000	21	8	7	3	<b>25</b>	7	<b>6</b>
4.000	14	0	0	3	<b>17</b>	7	<b>7</b>
6.000	1	0	0	0	<b>1</b>	1	<b>8</b>
<b>Total:</b>	<b>3,415</b>	<b>213</b>	<b>249</b>	<b>81</b>	<b>3,460</b>	<b>294</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,812	296	7	30	0	16	<b>3,161</b>	<b>1</b>
0.750	23	22	0	2	0	0	<b>47</b>	<b>2</b>
1.000	6	90	5	15	0	5	<b>121</b>	<b>3</b>
1.500	0	32	1	7	0	5	<b>45</b>	<b>4</b>
2.000	0	31	2	8	0	2	<b>43</b>	<b>5</b>
3.000	0	9	2	11	0	3	<b>25</b>	<b>6</b>
4.000	0	6	3	5	0	3	<b>17</b>	<b>7</b>
6.000	0	0	1	0	0	0	<b>1</b>	<b>8</b>
<b>Total:</b>	<b>2,841</b>	<b>486</b>	<b>21</b>	<b>78</b>	<b>0</b>	<b>34</b>	<b>3,460</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	524	51	5		570	2
<b>Total Fire Hydrants</b>	<b>524</b>	<b>51</b>	<b>5</b>	<b>0</b>	<b>570</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	564
Number of distribution system valves end of year:	819
Number of distribution valves operated during year:	411

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Outside Services Employed decreased in 2003 because in 2002 there was additional engineering posted to the account for a water analysis.

Injuries and Damages is zero as the judgement from the department of justice was paid in full as of July 1, 2002.

Maintenance of Services is up since a private fire service was inadvertently disconnect by the utility and had to be re-excavated to reconnect it.

Maintenance of Hydrants is down since in 2002 there was planned additional maintenance of the hydrants during the month of December.

Employee Pensions and Benefits is up since in 2002 there was a credit given to the utility from the other funds because the utility had been charged for all dental benefits for the entire city for 2001.

Maintenance of Reservoirs and Stand pipes is down since in 2002 the reservoirs had their planned 5 year inspections conducted.

Administrative and General Salaries are down due to a reallocation of wages and salaries.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The adjustments column consists of transfer to plant financed by contributions.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The adjustments column consists of transfers from plant financed by utility.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The bulk of the water mains were financed by the 2002 revenue bond, the balance were financed by (contributed by) the developer.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The bulk of services added were financed by (contributed ) by a developer, the balance were primarily financed by the 2002 revenue bond.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

#### Explain all reported adjustments.

In 2002, the staff only counted the new meters in inventory and not any of the used meters.

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